

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

1. (Previously Presented) A system for improved sound absorption, comprising:  
  
a substrate of porous insulation material and of a first air flow resistance; and  
  
a facing material attached to the substrate and of a second air flow resistance,  
  
wherein a total system resistance is a combination of the first and second air flow resistances, the second air flow resistance is a relatively low value and the total system air flow resistance is around 900 to 1300 MKS Rayls.
2. (Previously Presented) The system of Claim 1, wherein the facing material has an air flow resistance of around 100 to 500 MKS Rayls.
3. (Canceled)
4. (Original) The system of Claim 1, wherein the substrate is made of one of glass fiber, thermoplastic polymeric fiber, thermosetting polymeric fiber, carbonaceous fiber, milkweed fiber, and foam insulation.
5. (Original) The system of Claim 1, wherein the substrate is a ceiling tile.
6. (Original) The system of Claim 1, comprising:

a second facing material attached to the substrate.

7. (Previously Presented) The system of Claim 6, wherein the facing material and the second facing material form two opposite exterior surfaces of the system for improved sound absorption.

8. (New) The system of claim 1, wherein the second air flow resistance is around 100 to 642 MKS Rayls.